

# Memorandum

150.0220

Sacramento  
September 10, 1957

To: Marysville – Tax Administrator

From: Headquarters – Sales Tax Counsel (JJD)

Subject: Taxability of Equipment Included in the  
Sale of a Business

It is our opinion that when the sale of a business includes buildings and land the following items should be considered as part of the realty, if attached thereto.

1. Planers and moulding machines which are heavy equipment used in a sawmill.
2. Carriage and circular saw, used in a sawmill for the first cutting of logs into lumber.
3. Compressor and heavy duty electric motor used in a grocery store in connection with a walk-in beer cooler.
4. Service station hydraulic hoist.

As you will notice, the above-mentioned items correspond to items 1, 2, 4 and 5 mentioned in your letter of August 1. We are of the opinion that the small one-half horse power bench grinder, listed as item 3, should be considered as tangible personal property.

J. J. Delaney

JJD:rc